

IC 6-2.5-10

Chapter 10. Miscellaneous

IC 6-2.5-10-1a

Accounting; deposits

Note: This version of section effective until 1-1-2003. See also following version of this section, effective 1-1-2003.

Sec. 1. (a) The department shall account for all state gross retail and use taxes that it collects.

(b) The department shall deposit those collections in the following manner:

- (1) Forty percent (40%) of the collections shall be paid into the property tax replacement fund established under IC 6-1.1-21.
- (2) Fifty-nine and three-hundredths percent (59.03%) of the collections shall be paid into the state general fund.
- (3) Seventy-six hundredths of one percent (0.76%) of the collections shall be paid into the public mass transportation fund established by IC 8-23-3-8.
- (4) Four hundredths of one percent (0.04%) of the collections shall be deposited into the industrial rail service fund established under IC 8-3-1.7-2.
- (5) Seventeen hundredths of one percent (0.17%) of the collections shall be deposited into the commuter rail service fund established under IC 8-3-1.5-20.5.

As added by Acts 1980, P.L.52, SEC.1. Amended by Acts 1980, P.L.10, SEC.3; Acts 1982, P.L.51, SEC.1; P.L.2-1982(ss), SEC.7; P.L.16-1984, SEC.3; P.L.95-1987, SEC.1; P.L.1-1993, SEC.38; P.L.253-1999, SEC.3.

IC 6-2.5-10-1b

Collected revenue; distribution and use

Note: This version of section effective 1-1-2003. See also preceding version of this section, effective until 1-1-2003.

Sec. 1. (a) The department shall account for all state gross retail and use taxes that it collects.

(b) The department shall deposit those collections in the following manner:

- (1) Fifty percent (50%) of the collections shall be paid into the property tax replacement fund established under IC 6-1.1-21.
- (2) Forty-nine and one hundred ninety-two thousandths percent (49.192%) of the collections shall be paid into the state general fund.
- (3) Six hundred thirty-five thousandths of one percent (0.635%) of the collections shall be paid into the public mass transportation fund established by IC 8-23-3-8.
- (4) Thirty-three thousandths of one percent (0.033%) of the collections shall be deposited into the industrial rail service fund established under IC 8-3-1.7-2.
- (5) Fourteen-hundredths of one percent (0.14%) of the collections shall be deposited into the commuter rail service fund established

under IC 8-3-1.5-20.5.

As added by Acts 1980, P.L.52, SEC.1. Amended by Acts 1980, P.L.10, SEC.3; Acts 1982, P.L.51, SEC.1; P.L.2-1982(ss), SEC.7; P.L.16-1984, SEC.3; P.L.95-1987, SEC.1; P.L.1-1993, SEC.38; P.L.253-1999, SEC.3; P.L.192-2002(ss), SEC.65.

IC 6-2.5-10-2a

Application of gross income tax law

Note: This version of section effective until 1-1-2003. See also following version of this section, effective 1-1-2003.

Sec. 2. The provisions of the gross income tax law (IC 6-2.1), which do not conflict with the provisions of this article and which deal with any of the following subjects, apply for the purposes of imposing, collecting, and administering the state gross retail and use taxes under this article:

- (1) Filing of returns.
- (2) Auditing of returns.
- (3) Investigation of tax liability.
- (4) Determination of tax liability.
- (5) Notification of tax liability.
- (6) Assessment of tax liability.
- (7) Collection of tax liability.
- (8) Examination of taxpayer's books and records.
- (9) Legal proceedings.
- (10) Court actions.
- (11) Remedies.
- (12) Privileges.
- (13) Taxpayer and departmental relief.
- (14) Statutes of limitations.
- (15) Hearings.
- (16) Refunds.
- (17) Remittances.
- (18) Imposition of penalties and interest.
- (19) Maintenance of departmental records.
- (20) Confidentiality of taxpayer's returns.
- (21) Duties of the secretary of state and the treasurer of state.
- (22) Administration.

As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.19-1986, SEC.13.

IC 6-2.5-10-2b

Application of adjusted gross income tax procedures

Note: This version of section effective 1-1-2003. See also preceding version of this section, effective until 1-1-2003.

Sec. 2. The provisions of the adjusted gross income tax law (IC 6-3), which do not conflict with the provisions of this article and which deal with any of the following subjects, apply for the purposes of imposing, collecting, and administering the state gross retail and use taxes under this article:

- (1) Filing of returns.
- (2) Auditing of returns.

- (3) Investigation of tax liability.
- (4) Determination of tax liability.
- (5) Notification of tax liability.
- (6) Assessment of tax liability.
- (7) Collection of tax liability.
- (8) Examination of taxpayer's books and records.
- (9) Legal proceedings.
- (10) Court actions.
- (11) Remedies.
- (12) Privileges.
- (13) Taxpayer and departmental relief.
- (14) Statutes of limitations.
- (15) Hearings.
- (16) Refunds.
- (17) Remittances.
- (18) Imposition of penalties and interest.
- (19) Maintenance of departmental records.
- (20) Confidentiality of taxpayer's returns.
- (21) Duties of the secretary of state and the treasurer of state.
- (22) Administration.

As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.19-1986, SEC.13; P.L.192-2002(ss), SEC.66.

IC 6-2.5-10-3

Repealed

(Repealed by P.L.28-1997, SEC.31.)

IC 6-2.5-10-4

Repealed

(Repealed by P.L.28-1997, SEC.31.)